



STUDENT NOTE BOOK

IBRAHIM EASA KAREEM

Beom (computer)

1st year.

LEDGER

CASH A/c

particulars	Amount	date	particulars	Amount
To Capital A/c	✓ 100000	4-6-98	By purchases A/c	✓ 8000
To Sales A/c	✓ 10,000	6-6-98	By Salaries A/c	✓ 5000
To Bhasker A/c	✓ 3000	7-6-98	By Machinery A/c	✓ 20,000
		9-6-98	By Bank A/c	✓ 4000
		11-6-98	By Mahesh A/c	✓ 2000
		17-4-98		
		19-4-98	By Rent A/c	✓ 2,500
		20-4-98	By postage A/c	✓ 150
		22-4-98	By Drawings A/c	✓ 3,500
		30-6-98	By purchases A/c	✓ 4000
		30-6-98	By Mohan A/c	✓ 500

Sales A/c

		2-6-98	By Cash A/c	✓ 10,000
		14-6-98	By Gopal A/c	✓ 1500
		29-6-98	By Rama Rao A/c	✓ 5000

Purchases A/c

6-98	To Cash A/c	✓ 8000		
6-98	To Rajini A/c	✓ 1000		
6-98	To Cash A/c	✓ 4000		

Dr

Salaries A/c

Cr

Date	particulars	\$	Amount	date	particulars	\$	Amount
6-6-98	To Cash A/c	✓	5000				

Dr

Machinery A/c

Cr

7-6-98	To Cash A/c	✓	20,000				
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Dr

Banks A/c

Cr

9-6-98	To Cash A/c	✓	4000				
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Dr

Capital A/c

Cr

				1-6-98	By Cash A/c	✓	100000
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Mahesh's A/c						Cr
particulars	Dr	Amount	date	particulars	Cr	Amount
To Cash A/c	✓	2000				

Gopal's A/c						Cr
particulars	Dr	Amount	date	particulars	Cr	Amount
To Sales A/c	✓	1500				

Latini's A/c						Cr
particulars	Dr	Amount	date	particulars	Cr	Amount
			16-4-98	By purchases A/c	✓	1000

Bhaskari A/c						Cr
particulars	Dr	Amount	date	particulars	Cr	Amount
			17-4-98	By Cash A/c	✓	3,000

Dr			Credit A/c			Cr		
Date	Particulars	In F	Amount	Date	Particulars	F	Amount	
19-4-96	To Cash A/c	✓	2,500					

Dr			Postage A/c			Cr		
20-4-98	To Cash A/c	✓	150					

Dr			Drawing A/c			Cr		
27-4-98	To Cash A/c	✓	3,500					

Dr			Rama Rao's A/c			Cr		
29-6-98	To Sales A/c	✓	5000					

Dr ②/33

CASH A/c

Cr

Date	particulars	Dr	amount	Date	particulars	Cr	amount
1-7-98	To Capital A/c		30,000	8-7-98	By Drawing A/c		5000
30-7-98	To prasad's A/c		6850	11-7-98	By Furniture A/c		14000
31-7-98	To Bank A/c	✓	7000	19-7-98	By Advertisement A/c		1000
				22-7-98	By Bank A/c		12000
				26-7-98	By Kiran's A/c		8940
				28-7-98	By stationery A/c		150
				29-7-98	By Rent A/c		1500
				30-7-98	By		
				31-7-98	By prashant's A/c	✓	1000
				31-7-98	By Balance c/d		260
			43850				43850
			260				
1-8-98	To Balance b/d						

Dr

Sales A/c

Cr

	To Balance b/d			2-7-98	By Ashoka A/c		10,000
31-7-98	To Balance c/d		14000	31-7-98	By Rajastores A/c	✓	2000
				31-7-98	By Dinakari A/c	✓	2000
			14000				14000
				1-8-98	By Balance b/d		14000

ASHOK'S A/c

Q1

particulars	Dr	Amount	Date	particulars	Cr	Amount
To Sales A/c		10,000	1-7-98	By Sales returns A/c		500
			31-7-98	By Balance c/d		9,500
		<u>10,000</u>				<u>10,000</u>
To Balance b/d		9,500				

PURCHASER'S A/c

Q1

To Shirogi's A/c		3000	24-7-98	By Drawings A/c		1400
			31-7-98	By Balance c/d		1600
		<u>3000</u>				<u>3000</u>
To Balance b/d		1600				

CAPITAL A/c

Q1

To Balance c/d		30,000	1-7-98	By Cash A/c		30,000
		<u>30,000</u>				<u>30,000</u>
			1-8-98	By Balance b/d		30,000

Dr		Shirajis A/c		Cr			
Date	particulars	£	Amount	Date	particulars	£	Amount
14-7-98	To purchases returns A/c	600		4-7-98	By purchases A/c	3000	
31-7-98	To Balance c/d	2400					
		3000					3000
				1-8-98	By Balance b/d	2400	

Dr	BANK A/c				Cr
21-7-98	To Cash A/c	12000	6-7-98	By Type writers A/c	8000
31-7-98	To Balance c/d	3000	31-7-98	By Cash A/c	7000
		<u>15000</u>			<u>15000</u>
			1-8-98	By Balance b/d	3000

Dr		Type writers A/c		Cr	
6-7-98	To Bank A/c	8000	31-7-98	By Balance c/d	8000
1-8-98	To Balance b/d	8000			

Dr		Drawing's A/c		Cr	
8-7-98	To Cash A/c	5000	31-7-98	By Balance c/d	6400
24-7-98	To purchases A/c	1400			
		<u>6400</u>			<u>6400</u>
1-8-98	To Balance b/d ✓	6400			

Furniture a/c

Dr

Particulars	Amount	Date	Particulars	Amount
1st A/c	14000	31.7.98	By Balance f/d	14000
2nd A/c	14000			

Purchase returns a/c

Dr

		14.7.98	By Shri G. S. S. S.	600
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Sales returns a/c

Dr

1st A/c	600			
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Advertisement a/c

Dr

1st A/c	1000			
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Dr		Karam A/c				Cr	
Date	particulars	Amount	Date	particulars	Amount		
26 7 98	To Cash A/c	8.40					
26 7 98	To Discount A/c	60					

Dr		Discount A/c				Cr	
Date	particulars	Amount	Date	particulars	Amount		
30 7 98	By Karam A/c	150	26 7 98	To Karam A/c	60		

Dr		Stationery A/c				Cr	
Date	particulars	Amount	Date	particulars	Amount		
28 7 98	To Cash A/c	150					

Dr		Rent A/c				Cr	
Date	particulars	Amount	Date	particulars	Amount		
29 7 98	To Cash A/c	1500					

Prasadi A/c

u

date	particulars	amount
30.7.78	By Cash A/c	6850
30.7.78	By Discount A/c	150

Raja Stores A/c

u

1.1.78 A/c ✓ 2000

Prasanna's A/c

u

1.1.78 A/c ✓ 1000

Diwakar A/c

u

1.1.78 A/c ✓ 2000

Dr

CASH A/c

Date	particulars	J F	amount	Date	particulars	J F	amount
4-1-06	To Sales A/c		8000	2-1-06	By purchases A/c		5000
10-1-06	To Deepak's A/c		2500	9-1-06	By M/s A/c		1600
13-1-06	To Sales A/c		1800	14-1-06	By purchases A/c		1200
19-1-06	To Interest A/c		200	17-1-06	By Rent A/c		400
22-1-06	To Commission A/c		100	31-06	By Sales A/c		1800
1-2-06	To Balance b/d	✓	12800	31-6-06	By Balance c/d		2600
			26000				12800

Dr

Purchases A/c

Date	particulars	J F	amount	Date	particulars	J F	amount
2-1-06	To Cash A/c		5000	31-1-06	By Balance c/d		8200
5-1-06	To M/s A/c		2000				
14-1-06	To Cash A/c		1200				
			8200				8200
1-2-06	To Balance b/d	✓	8200				

Dr

Sales A/c

Date	particulars	J F	amount	Date	particulars	J F	amount
31-1-06	To Balance b/d		12800	4-1-06	By Cash A/c		8000
				8-1-06	By Deepak's A/c		3000
				13-1-06	By Cash A/c		1600
			12800				12800
				1-2-06	By Balance b/d	✓	12800

Dr

M/s A/c

Date	particulars	J F	amount	Date	particulars	J F	amount
4-1-06	To Cash A/c		1600	5-1-06	By purchases A/c		200
24-1-06	To purchases return A/c		200				
31-1-06	To Balance c/d		200				
			2000	1-2-06	By Balance b/d	✓	200
							200

Deepaks A/c

11

Amount	Date	particulars	T F	Amount
3000	10-1-06	By Cash A/c		2400
1000	25-1-06	By Sales Return A/c		1500
4000				4000
	1-2-06	By Balance b/d		1000

P. S. A/c

12

400	21-1-06	By Balance c/d		400
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P. S. A/c

13

		By Cash A/c		200
		By Balance b/d	✓	200

P. S. A/c

14

100	22-1-06	By Cash A/c		100
	1-2-06	By Balance b/d	✓	100

Dr		Purchases Return A/c				Cr	
Date	particulars	T ₹	Amount	Date	particulars	T ₹	Amount
31-1-06	To Balance b/d		200	24-1-06	By Mani's A/c		200
				1-2-06	By Balance b/d ✓		200

Dr		Sales Return A/c				Cr	
Date	particulars	T ₹	Amount	Date	particulars	T ₹	Amount
24-1-06	To Deepak's A/c		1500	31-1-06	By Balance c/d		1500
1-2-06	To Balance b/d		1500				

Dr		Furniture A/c				Cr	
Date	particulars	T ₹	Amount	Date	particulars	T ₹	Amount
24-1-06	To Usha & Co's A/c		1500	31-1-06	By Balance b/d		1500
1-2-06	To Balance b/d		1500				

Dr		Usha & Co's A/c				Cr	
Date	particulars	T ₹	Amount	Date	particulars	T ₹	Amount
31-1-06	By Balance c/d		1500	24-1-06	By Furniture A/c		1500
				1-2-06	By Balance b/d ✓		1500

Wages A/c

Rs

Debit	Amount	Date	Particulars	Amount
By Balance b/d	1400	31-1-06	By Balance b/d	1800
By Balance b/d	✓ 1800			

Dr

Cr
CASH A/c

Date	Particulars	Dr	Amount	Date	Particulars	Cr	Amount
2-4-06	To Capital A/c		5000	3-4-06	By Bank A/c		4000
1-4-06	To Sales A/c		4000	4-4-06	By purchases A/c		2000
8-4-06	To Sales A/c		3000	18-4-06	By advertisement A/c		200
9-4-06	To Ajay & Co A/c		1000	19-4-06	By Stationery A/c		100
13-4-06	To Rent A/c		100	23-4-06	By purchases A/c		4000
15-4-06	To Commission A/c		125	25-4-06	By postage A/c		15
16-4-06	To Interest A/c		200	27-4-06	By Drawing A/c		400
21-4-06	To Bank A/c		1000	31-4-06	By Balance c/d		1000
22-4-06	To Sales A/c		2000				6000
			16125				
1-5-06	To Balance b/d		1610				

Dr

Cr
Purchases A/c

Date	Particulars	Dr	Amount	Date	Particulars	Cr	Amount
6-4-06	To Cash A/c		2000	23-4-06	By purchases A/c		4000
24-4-06	To Returns A/c		800	30-4-06	By Drawing A/c		600
31-4-06	To Balance c/d		1800				4600
			4600	1-5-06	By Balance b/d		1800

Dr

Cr
Sales A/c

Date	Particulars	Dr	Amount	Date	Particulars	Cr	Amount
21-4-06	To Balance c/d		7000	6-4-06	By Cash A/c		4000
				8-4-06	By Cash A/c		3000
				22-4-06	By Cash A/c		2000
			9000				9000
				1-5-06	By Balance b/d		9000

Capitol A/c

CR

particulars	amount	date	particulars	amount
Balance c/d	50,000	2-1-06	By Cash A/c	50,000
		1-5-06	By Balance b/d	50,000

Bank A/c

CR

to A/c	40,000	2-4-06	By Machinery A/c	10,000
		12-4-06	By Motorist A/c	800
		14-4-06	By Station A/c	500
		20-4-06	By Fuel used A/c	500
		21-4-06	By Post A/c	1000
		26-4-06	By Electricity A/c	700
		28-4-06	By Motorist A/c	500
		30-4-06	By Rent A/c	400
Balance b/d 25/50	40,000	31-4-06	By Balance c/d	40,000

Machinery A/c

to A/c	10,000	2-4-06	By Balance c/d	10,000
Balance b/d	10,000			

Machinery A/c

CR

to A/c	1000	1-4-06	By Cash A/c	1000
		1-5-06	By Balance b/d	1000

L.D		Mohan's A/c				Cr	
Date	Particulars	Dr	Amount	Date	Particulars	Cr	Amount
12-4-06	To Bank A/c		800	31-4-06	By Balance c/d		800
5-06	To Balance b/d		800				

Dr		Ravi A/c				Cr	
Date	Particulars	Dr	Amount	Date	Particulars	Cr	Amount
24-4-06	To Bank A/c		400	24-4-06	By Cash A/c		100
				24-4-06	By Balance c/d		200
1-5-06	To Balance b/d		400				400
			900				

Dr		Salaries A/c				Cr	
Date	Particulars	Dr	Amount	Date	Particulars	Cr	Amount
14-4-06	To Bank A/c		500	31-4-06	By Balance c/d		500
21-4-06	To Balance b/d		500				

Dr		Commission A/c				Cr	
Date	Particulars	Dr	Amount	Date	Particulars	Cr	Amount
31-4-06	To Balance c/d		125	13-4-06	By Cash A/c		125
				15-06	By Balance b/d		125

Interest A/c					Cr
Particulars	Dr	Amount	Date	Particulars	Cr
By Cash A/c	200		16.4.06		200
			1-5.06	By Balance b/d	200

Advertisement A/c					Cr
Particulars	Dr	Amount	Date	Particulars	Cr
By Cash A/c	300		21.4.06		300
By Balance b/d	300				

Stationery A/c					Cr
Particulars	Dr	Amount	Date	Particulars	Cr
By Cash A/c	100		31.4.06		100
By Balance b/d	100				

Furniture A/c					Cr
Particulars	Dr	Amount	Date	Particulars	Cr
By Cash A/c	500		21.4.06		500
By Balance b/d	500				

Dr			Krishna's A/c			Cr	
Date	Particulars	Amount	Date	Particulars		Amount	
26-4-06	To Bank A/c	100	26-4-06	Impulse A/c		8	
		<u>100</u>	31-4-06	By Balance c/d		100	
1-5-06	To Balance b/d	100				<u>100</u>	

Dr			Pooja's A/c			Cr	
Date	Particulars	Amount	Date	Particulars		Amount	
26-4-06	To Cash A/c	15	3-4-06	By Balance c/d		15	
1-5-06	To Balance b/d	15				<u>15</u>	

Dr			Drawings A/c			Cr	
Date	Particulars	Amount	Date	Particulars		Amount	
27-4-06	To Cash A/c	400	3-4-06	By Balance c/d		1550	
28-4-06	To Drawings A/c	550					
30-4-06	To Purchase A/c	600					
		<u>1550</u>				<u>1550</u>	
1-5-06	To Balance b/d	1550					

Initial Balance

ca

Debit	Amount	Credit Balances	Amount
	260	Sales A/c	14000
2.	9,500	Capital A/c	20,000
2. A/c	1600	Share A/c	2400
2. A/c	8000	Bank A/c	2000
A/c	6400	Purchase returns A/c	600
2 A/c	14000	Provision A/c	2000
2. A/c	500		
2. A/c	1000		
2.	2000		
2.	20		
2. A/c.	1500		
2.	1500		
2. A/c	2000		
2. A/c.	1000		
2. A/c.	2000		
	57000		57000

Dr 8/5 22

CASH A/c

Cr

date	particulars	T F	amount	date	particulars	T F	amount
1-1-06	To Capital A/c		500	4-1-06	By Stationery A/c		150
5-1-06	To Vishwanandan A/c		4500	9-1-06	By Bank A/c		3000
20-1-06	To Mallikarjuna Rao A/c		5850	24-1-06	By Electricity A/c		4500
22-1-06	To Sales A/c		8000	30-1-06	By Salaries A/c		2000
29-1-06	To Kishore Karanth A/c		10000	31-1-06	By Bank A/c		18500
			20000	31-1-06	By Balance c/d		18500
			48500				48500
1-2-06	To Balance b/d		48500				
			48500				

Dr

Utilities A/c

Cr

2-1-06	To Raghupatnam A/c		5000	31-1-06	By Balance c/d		9850
13-1-06	To Electricity A/c		4850				
			9850				9850
1-2-06	To Balance c/d		9850				

Dr

Sales A/c

Cr

31-1-06	To Balance c/d		18500	3-1-06	By Vishwanandan A/c		1500
				16-1-06	By Mallikarjuna Rao A/c		6000
				22-1-06	By Cash A/c		8000
			18500				18500
				1-2-06	By Balance c/d		18500

[illegible]

To Bank a/c		4900	21-06	By purchase a/c	5000
To Discount a/c		100			
		5000			5000

600c

100.

10

Dr		Discount A/c		Cr	
Date	particulars	Amount	Date	particulars	Amount
5-1-06	To Vishwanathan A/c	1000	7-1-06	By Raghopalawar A/c	100
20-1-06	To M. S. Krishna Rao A/c	100	24-1-06	By Chinoy A/c	50
		150	31-1-06	By Balance c/d	100
		250			250
1-2-06	To Balance b/d	100			

Dr		Chinoy A/c		Cr	
Date	particulars	Amount	Date	particulars	Amount
24-1-06	To Cash A/c	4,800	13-1-06	By purchases A/c	4,850
24-1-06	To Discount A/c	50			4,850
		4,850			

Dr		Vishwanathan's A/c		Cr	
Date	particulars	Amount	Date	particulars	Amount
3-1-06	To Sales A/c	4,500	5-1-06	By Cash A/c	4,400
			5-1-06	By Discount A/c	100
		4,500			4,500

Dr		Capital A/c		Cr	
Date	particulars	Amount	Date	particulars	Amount
31-1-06	To Balance c/d	30,000	1-1-06	By Cash A/c	500
			1-1-06	By Bank A/c	2,000
			1-1-06	By Furniture by fittings A/c	3,000
			1-1-06	By plant & machinery A/c	21,300
		30,000	1-2-06	By Balance b/d	500
					20,000

Kichore, Karuankar & Co					
Particulars	Amount	Date	Particulars	Amount	
To Balance c/d	10,000	21-1-06	By Cash etc	10,000	
		1-2-06	By Balance b/d	10,000	

Grodh Ltd etc					
Particulars	Amount	Date	Particulars	Amount	
To Balance c/d	1,600	21-1-06	By Furniture etc	1,600	
		1-2-06	By Balance b/d	1,600	

Malikharajuna Rao's etc					
Particulars	Amount	Date	Particulars	Amount	
To Sales etc	6000	20-1-06	By Cash etc	5850	
		20-1-06	By Discount etc	150	
	6000			6000	

Stationery etc					
Particulars	Amount	Date	Particulars	Amount	
To Cash etc	150	31-1-06	By Balance c/d	150	
To Balance b/d	150				

Dr

Salaries etc

Cr

date	particulars	£	amount	date	particulars	£	amount
30-1-06	To Cash etc		2000	31-1-06	By Balance c/d		2000
30-1-06	To Balance b/d		2000				
Dr			Levied etc				Cr
31-1-06	To Bank etc		1200	31-1-06	By Balance c/d		1200
1-2-06	To Balance b/d		1200				

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Trial Balance

Rs.

Debit Balances	Amount	Credit Balances	Amount
Cash A/c	18800	Sales A/c	18500
Purchaser A/c	9850	Capital A/c	30000
Bank A/c	2100	Kishore Karwankar A/c	10,000
	4500	Godrej Ltd A/c	1,600
Furniture & Fitting A/c	4600		
Plant & Machinery A/c	21300		
Discount A/c	100		
Stationery A/c	150		
Salaries A/c	2000		
Rent A/c	1200		
	<u>60100</u>		<u>60100</u>

Dr

Trial Balance.

Cr

Debit Balances

Amount

Credit Balances

Amount

Cash A/c

14,610

Sales A/c

9,000

purchases A/c

1,800

Capital A/c

50,000

Machinery A/c

10,000

~~Bank A/c~~

Mohans A/c

800

Ajay & Co A/c

1,000

Rent A/c

300

Commission A/c

125

Salaries A/c

500

Interest A/c

200

Advertisement A/c

300

Stationery A/c

100

Furniture A/c

500

Krishna's A/c

100

Postage A/c

15

Drawing A/c

1,550

Bank A/c

25,350